

UTAH STATE TAX COMMISSION'S TAXPAYER ADVOCATE SERVICE

WHAT IS THE PURPOSE OF THE TAXPAYER ADVOCATE SERVICE: This service was established by the Taxpayer Services Division in 2005 to assist taxpayers who have made multiple unsuccessful attempts to resolve their tax concerns with the Utah State Tax Commission.

- The Taxpayer Advocate Service has several functions. It provides an avenue for citizens to resolve tax issues after repeated unsuccessful attempts; it is an avenue for the Tax Commission to identify systemic problems and allows taxpayers an opportunity to offer suggestions for improvement in procedures; and it reinforces the Tax Commission's commitment to equitable and fair treatment for all taxpayers.
- The Taxpayer Advocate Service is designed to intercede on the taxpayer's behalf when normal departmental processes break down. This service should not be used to circumvent normal procedural channels in resolving tax disputes.
- The Taxpayer Advocate Service provides an independent voice to work within the structure and to intercede on behalf of citizens.
- Taxpayer grievances can be caused by a variety of reasons, i.e., lack of tax knowledge, confusing or erroneous instructions or actions, or lack of response.
The Taxpayer Advocate Service is designed to work through these problems by providing a measure of relief to the constituent and also to identify reasons for the problems and to suggest long-term, structural remedies if needed.

WHO MAY USE THE TAXPAYER ADVOCATE SERVICE: The Taxpayer Advocate Service is for taxpayers who have been unable to successfully resolve a state tax issue through normal channels, meeting normal resolution timelines. It is meant for taxpayers who:

- Have experienced a delay of more than 45 days to resolve the issue; or
- Have not received a response or resolution by the date promised.

WHO IS THE TAXPAYER ADVOCATE: The Taxpayer Advocate Service is managed by the Taxpayer Services Division and its staff of Technical Research Agents, 28 in total.

WHAT IS THE EXPECTED TIME FRAME FOR RESOLUTION OF THESE TAX ISSUES:

- If the tax concern cannot be resolved while the agent is on the phone with the taxpayer, the Taxpayer Advocate agent will coordinate and facilitate taking the issue to a point of resolution with the appropriate division, generally within 10 working days.
- In the event an issue cannot be resolved within 10 working days, the advocate will contact the taxpayer to provide the status and the expected resolution date and track the issue to a point of resolution.

WHAT IS THE EXPECTED RESOLUTION:

- Issues involving the Taxpayer Advocate Service are resolved based on current Tax Commission Policy and Procedures and in accordance with applicable Utah Code and/or Rule.
- Any deviations from the approved Tax Commission policy will require a review at the Division Director level and the approval of the Executive Director.

WHAT IS THE REPORTING PROCESS: The Taxpayer Advocate Service prepares a monthly report summarizing all Taxpayer Advocate issues for the Division Director, Executive Director and Commissioners.